



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, OCTOBER-DECEMBER 1967

U.S. DEPARTMENT OF COMMERCE

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BUREAU OF THE CENSUS

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Taxes collected by State and local governments in the United States totaled \$64.2 billion during calendar year 1967. This reflects an increase of \$5.3 billion or 8.9 percent from a year earlier. State taxes amounted to \$33.3 billion, or 7.9 percent more than in 1966. The yield of locally imposed taxes rose 10.1 percent, to \$30.9 billion. Following is a summary by type of tax:

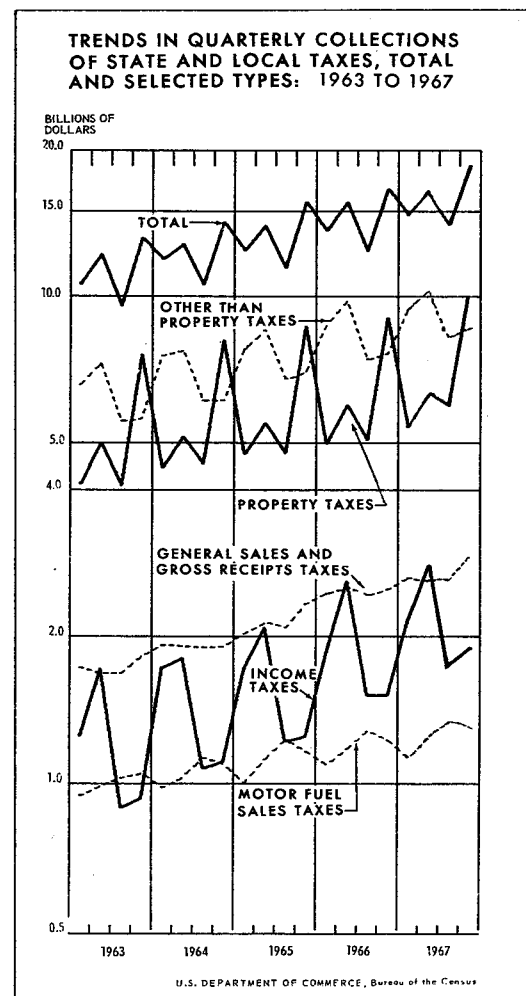
Type of tax	Amount (in millions of dollars) calendar year		Percent increase
	1967	1966	
Total.....	64,210	58,937	8.9
Property.....	27,686	25,223	9.8
Other than property...	36,524	33,714	8.3
General sales and gross receipts....	10,709	9,879	8.4
Motor fuel sales....	5,022	4,775	5.2
Individual income...	6,292	5,422	16.0
Motor vehicle and operators' licenses.	2,446	2,351	4.0
Corporation net income.....	2,406	2,124	13.3
All other.....	9,649	9,163	5.3

During the fourth quarter of calendar 1967, collections of State and local taxes amounted to \$18.7 billion. As compared with the corresponding quarter of 1966, this indicates a rise of \$1.9 billion, or 11.4 percent, with State tax revenue up 13.6 percent and local taxes up 9.9 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1963.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for

personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 4 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1967 and State Government Finances in 1966. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1965-66.

unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.-- NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FOURTH QUARTER OF 1967 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1967:										
4th quarter.....	18,694	7,836	10,858	10,023	2,892	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,807	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
December 1967.....	64,210	33,321	30,889	27,686	10,709	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,935	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,290

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1965-66 and earlier years. See text discussion of "Sources of Data and Limitations."

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Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED DECEMBER 1967, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1967	1966	Percent change			1967	1966	Percent change
ALABAMA					INDIANA (See also Kentucky and Ohio)				
Jefferson County.....	644,000	36.3	33.8	7.4	Indianapolis SMSA.....	984,000	³ 165.7	³ 151.1	9.7
Mobile County.....	337,000	14.4	14.6	-1.4	Hamilton County.....	44,000	(NA)	(NA)	(NA)
ARIZONA					Hancock County.....	30,000	2.8	3.1	-9.7
Maricopa County.....	818,000	121.0	114.1	6.0	Hendricks County.....	47,000	5.5	4.8	14.6
Pima County.....	307,000	49.9	45.3	10.2	Johnson County.....	49,000	6.3	5.1	23.5
CALIFORNIA					Marion County.....	739,000	138.6	126.7	9.4
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	258.0	223.3	15.5	Morgan County.....	39,000	3.4	3.5	-2.9
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,349.8	1,209.8	11.6	Shelby County.....	36,000	(NA)	3.4	(NA)
San Bernardino-Riverside-Ontario SMSA.....	1,026,000	218.1	195.0	11.8	Lake County.....	524,000	112.9	90.9	24.2
Riverside County.....	406,000	90.1	80.0	12.6	IOWA				
San Bernardino County.....	620,000	128.0	115.0	11.3	Polk County.....	271,000	59.7	53.9	10.8
San Diego SMSA (San Diego County).....	1,136,000	194.0	175.3	10.7	KANSAS (See also Missouri)				
San Francisco-Oakland SMSA.....	2,918,000	752.6	668.0	12.7	Sedgwick County.....	350,000	60.5	50.2	20.5
Alameda County.....	1,016,000	231.7	202.1	14.6	KENTUCKY (See also Ohio)				
Contra Costa County.....	497,000	144.0	126.3	14.0	Louisville, Ky.-Ind. SMSA.....	771,000	³ 49.4	³ 59.9	-17.5
Marin County.....	181,000	51.8	44.8	15.6	Jefferson County, Ky.....	651,000	39.2	52.1	-24.8
San Francisco city.....	721,000	190.7	175.1	8.9	Clark County, Ind.....	67,000	(NA)	(NA)	(NA)
San Mateo County.....	503,000	134.4	119.7	12.3	Floyd County, Ind.....	53,000	6.1	5.5	10.9
Other counties:					LOUISIANA				
Fresno.....	403,000	80.8	73.7	9.6	New Orleans SMSA.....	1,027,000	74.4	59.4	25.3
Kern.....	319,000	107.2	73.2	46.4	Jefferson Parish.....	276,000	24.3	13.7	77.4
Sacramento.....	584,000	147.2	107.0	37.6	New Orleans city.....	654,000	40.8	37.4	9.1
Santa Clara.....	885,000	221.0	192.5	14.8	St. Bernard Parish.....	43,000	5.5	5.3	3.8
COLORADO					St. Tammany Parish.....	54,000	3.8	3.0	26.7
Denver SMSA.....	1,073,000	178.2	166.2	7.2	MARYLAND (See also District of Columbia)				
Adams County.....	153,000	21.8	20.0	9.0	Baltimore SMSA.....	1,854,000	276.1	309.9	-10.9
Arapahoe County.....	131,000	24.0	23.1	3.9	Anne Arundel County.....	248,000	25.5	23.4	9.0
Boulder County.....	99,000	17.3	15.5	11.6	Baltimore city.....	939,000	145.7	178.1	-18.2
Denver city.....	495,000	86.8	81.0	7.2	Baltimore County.....	557,000	93.6	97.7	-4.2
Jefferson County.....	196,000	28.3	26.6	6.4	Carroll County.....	62,000	5.4	4.8	12.5
CONNECTICUT					Howard County.....	48,000	(NA)	5.9	(NA)
Fairfield County.....	746,000	157.5	147.9	6.5	MASSACHUSETTS				
Hartford County.....	765,000	162.6	146.9	10.7	Boston.....	3,205,000	722.4	656.9	10.0
New Haven County.....	704,000	129.0	118.7	8.7	Essex County.....	610,000	115.6	105.6	9.5
DELAWARE					Middlesex County.....	1,308,000	281.8	261.4	7.8
New Castle County.....	354,000	29.0	27.5	5.5	Norfolk County.....	566,000	125.1	113.8	9.9
DISTRICT OF COLUMBIA					Suffolk County.....	721,000	199.9	176.1	13.5
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	367.1	325.4	12.8	Other counties:				
Washington, D.C.....	802,000	104.1	91.3	14.0	Bristol.....	411,000	62.9	59.5	5.7
Montgomery County, Md.....	424,000	87.6	75.3	16.3	Hampden.....	439,000	77.2	71.7	7.7
Prince Georges County, Md.....	521,000	75.4	66.9	12.7	Worcester.....	608,000	104.4	92.2	13.2
Alexandria city, Va.....	107,000	15.6	13.7	13.9	MICHIGAN				
Arlington County, Va.....	179,000	26.1	25.1	4.0	Detroit SMSA.....	3,987,000	651.2	606.0	7.5
Fairfax city, Va.....	(²)	3.2	3.3	-3.0	Macomb County.....	522,000	80.3	70.7	13.6
Fairfax County, Va.....	² 375,000	53.1	48.2	10.2	Oakland County.....	773,000	121.0	117.2	3.2
Falls Church city, Va.....	(²)	2.0	1.6	25.0	Wayne County.....	2,691,000	449.9	418.1	7.6
FLORIDA					Other counties:				
Miami SMSA (Dade County).....	1,061,000	169.1	143.9	17.5	Genesee.....	412,000	57.8	54.2	6.6
Tampa-St. Petersburg SMSA.....	873,000	73.3	93.0	-21.2	Kent.....	392,000	46.6	44.2	5.4
Hillsborough County.....	448,000	22.8	42.0	-45.7	MINNESOTA				
Pinellas County.....	426,000	50.5	51.0	-1.0	Minneapolis-St. Paul SMSA.....	1,612,000	336.8	321.4	4.8
Other counties:					Anoka County.....	124,000	17.5	16.5	6.1
Broward.....	441,000	63.7	52.7	20.9	Dakota County.....	104,000	17.5	19.4	-9.8
Duval.....	497,000	76.1	45.0	69.1	Hennepin County.....	884,000	200.5	190.9	5.0
Orange.....	304,000	35.4	37.6	-5.9	Ramsey County.....	434,000	88.6	83.6	6.0
GEORGIA					Washington County.....	65,000	12.7	11.0	15.5
Atlanta SMSA.....	1,216,000	151.5	125.3	20.9	MISSOURI				
Clayton County.....	68,000	6.1	3.6	69.4	Kansas City, Mo.-Kans. SMSA.....	1,183,000	³ 161.3	³ 150.7	7.0
Cobb County.....	153,000	15.4	12.6	22.2	Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
De Kalb County.....	323,000	35.4	30.2	17.2	Clay County, Mo.....	100,000	15.0	14.4	4.2
Fulton County.....	619,000	90.8	76.1	19.3	Jackson County, Mo.....	640,000	75.4	72.5	4.0
Gwinnett County.....	54,000	3.8	2.8	35.7	Platte County, Mo.....	28,000	3.8	3.4	11.8
HAWAII					Johnson County, Kans.....	189,000	35.0	30.9	13.3
Honolulu city.....	571,000	55.4	49.8	11.2	Wyandotte County, Kans.....	187,000	30.8	28.4	8.5
ILLINOIS (See also Missouri)					St. Louis, Mo.-Ill. SMSA.....	2,249,000	302.3	292.0	3.5
Chicago SMSA.....	6,689,000	1,147.2	1,063.9	7.8	Franklin County, Mo.....	51,000	4.5	4.2	7.1
Cook County.....	5,410,000	891.8	855.5	4.2	Jefferson County, Mo.....	83,000	6.2	7.2	-13.9
Du Page County.....	388,000	105.7	70.5	49.9	St. Charles County, Mo.....	72,000	8.1	6.8	19.1
Kane County.....	239,000	37.6	34.3	9.6	St. Louis city, Mo.....	702,000	75.2	78.5	-4.2
Lake County.....	333,000	63.1	56.8	11.1	St. Louis County, Mo.....	831,000	140.3	126.6	10.8
McHenry County.....	97,000	13.9	16.0	-13.1	Madison County, Ill.....	242,000	35.2	34.4	2.3
Will County.....	222,000	35.1	30.8	14.0	St. Clair County, Ill.....	269,000	32.8	34.3	-4.4

See footnotes at end of table.

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED DECEMBER 1967, AND PRIOR PERIODS-Continued
(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1967	1966	Percent change			1967	1966	Percent change
NEBRASKA					OREGON				
Douglas County.....	378,000	76.5	68.2	12.2	Portland, Oreg.-Wash. SMSA.....	897,000	152.6	139.4	9.5
NEW JERSEY (See also Pennsylvania)					Clackamas County, Oreg.....	138,000	23.9	20.3	17.7
Newark SMSA.....	1,851,000	471.3	400.4	17.7	Multnomah County, Oreg.....	536,000	96.9	92.8	4.4
Essex County.....	978,000	256.4	217.7	17.8	Washington County, Oreg.....	119,000	21.1	17.2	22.7
Morris County.....	327,000	87.8	73.7	19.1	Clark County, Wash.....	104,000	10.7	9.1	17.6
Union County.....	545,000	127.1	109.0	16.6	PENNSYLVANIA				
Paterson-Clifton-Passaic SMSA.....	1,307,000	276.6	249.6	10.8	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	552.8	521.2	6.1
Bergen County.....	861,000	189.3	172.1	10.0	Bucks County, Pa.....	343,000	42.8	40.1	6.7
Passaic County.....	446,000	87.3	77.5	12.6	Chester County, Pa.....	244,000	28.5	24.7	15.4
Other counties:					Delaware County, Pa.....	587,000	80.5	74.1	8.6
Hudson.....	619,000	120.2	116.0	3.6	Montgomery County, Pa.....	581,000	74.3	67.0	10.9
Mercer.....	296,000	64.4	52.0	23.8	Philadelphia city, Pa.....	2,052,000	203.2	202.1	0.5
Middlesex.....	496,000	104.3	93.1	12.0	Burlington County, N.J.....	270,000	37.1	32.5	14.2
Monmouth.....	334,401	81.6	73.5	11.0	Camden County, N.J.....	436,000	64.7	60.7	6.6
NEW MEXICO					Gloucester County, N.J.....	151,000	21.7	20.0	8.5
Bernalillo County.....	288,000	22.1	19.2	15.1	Pittsburgh SMSA.....	2,372,000	255.1	231.8	10.1
NEW YORK					Allegheny County.....	1,590,000	197.0	176.8	11.4
Buffalo SMSA.....	1,320,000	219.0	200.9	9.0	Beaver County.....	201,000	17.1	16.6	3.0
Erie County.....	1,084,000	180.0	163.4	10.2	Washington County.....	214,000	15.1	14.5	4.1
Niagara County.....	236,000	39.0	37.5	4.0	Westmoreland County.....	367,000	25.9	23.9	8.4
New York SMSA.....	11,366,000	2,541.8	2,305.4	10.3	Other counties:				
Nassau County.....	1,402,000	450.9	397.8	13.3	Berks.....	283,000	25.3	25.9	-2.3
New York City.....	8,011,000	1,586.6	1,465.2	8.3	Erie.....	255,000	33.4	32.2	3.7
Rockland County.....	184,000	44.6	36.3	22.9	Lancaster.....	289,000	20.7	20.4	1.5
Suffolk County.....	912,000	220.2	182.9	20.4	Luzerne.....	346,000	22.2	21.0	5.7
Westchester County.....	857,000	239.5	223.2	7.3	RHODE ISLAND				
Rochester SMSA.....	804,000	141.7	124.0	14.3	Providence-Pawtucket-Warwick ⁵	739,000	107.3	98.6	8.8
Livingston County.....	49,000	7.7	6.7	14.9	Bristol County.....	42,000	6.7	6.2	8.1
Monroe County.....	644,000	117.1	104.6	12.0	Kent County.....	128,000	17.6	14.1	24.8
Orleans County.....	38,000	5.1	3.9	30.8	Providence County.....	569,000	83.0	78.3	6.0
Wayne County.....	73,000	11.8	8.8	34.1	TENNESSEE				
Other counties:					Knox County.....	268,000	24.0	21.4	12.1
Albany.....	284,000	45.3	41.1	10.2	Nashville-Davidson.....	435,000	41.1	39.9	3.0
Oneida.....	279,000	34.8	32.9	5.8	Shelby County.....	688,000	61.8	68.3	-9.5
Onondaga.....	456,000	67.7	62.0	9.2	TEXAS				
NORTH CAROLINA					Dallas SMSA.....	1,289,000	190.8	168.9	13.0
Mecklenburg County.....	312,000	41.4	34.6	19.7	Collin County.....	50,000	3.6	3.1	16.1
OHIO					Dallas County.....	1,134,000	180.2	159.5	13.0
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,347,000	167.9	³ 162.7	3.2	Denton County.....	61,000	4.4	3.7	18.9
Clermont County, Ohio.....	91,000	8.4	8.3	1.2	Ellis County.....	44,000	2.6	2.6	-
Hamilton County, Ohio.....	915,000	133.7	130.8	2.2	Houston SMSA (Harris County only)...	1,494,000	233.8	197.4	18.4
Warren County, Ohio.....	78,000	6.8	6.0	13.3	San Antonio SMSA.....	808,000	61.7	53.0	16.4
Boone County, Ky.....	25,000	1.6	(NA)	(NA)	Bexar County.....	775,000	60.2	51.7	16.4
Campbell County, Ky.....	87,000	5.2	(NA)	(NA)	Guadalupe County.....	33,000	1.5	1.3	15.4
Kenton County, Ky.....	122,000	9.3	7.3	27.4	Other counties:				
Dearborn County, Ind.....	29,000	1.9	3.7	-48.6	El Paso.....	344,000	25.9	29.0	-10.7
Cleveland SMSA.....	2,000,000	392.6	365.7	7.4	Tarrant.....	588,000	48.9	59.5	-17.8
Cuyahoga County.....	1,695,000	345.5	322.5	7.1	UTAH				
Geauga County.....	57,000	8.3	7.5	10.7	Salt Lake County.....	440,000	66.0	64.6	2.2
Lake County.....	176,000	29.0	26.8	8.2	VIRGINIA				
Medina County.....	72,000	9.8	8.9	10.1	(See also District of Columbia)				
Columbus SMSA.....	847,000	109.6	99.6	10.0	Norfolk city.....	307,000	19.6	19.0	3.2
Delaware County.....	38,000	4.1	4.5	-8.9	WASHINGTON				
Franklin County.....	769,000	101.3	91.5	10.7	(See also Oregon)				
Pickaway County.....	40,000	4.2	3.6	16.7	Seattle-Everett SMSA.....	1,179,000	163.2	132.7	23.0
Dayton SMSA.....	791,000	109.0	95.7	10.4	King County.....	980,000	143.8	117.2	22.7
Greene County.....	110,000	12.0	9.0	33.3	Snohomish County.....	199,000	19.4	15.5	25.2
Miami County.....	80,000	10.4	8.5	22.4	Other counties:				
Montgomery County.....	568,000	83.1	78.2	6.3	Pierce.....	343,000	33.3	27.8	19.8
Preble County.....	34,000	3.5	3.0	16.7	Spokane.....	267,000	25.7	24.0	7.1
Other counties:					WEST VIRGINIA				
Lucas.....	473,000	67.6	58.7	15.2	Kanawha County.....	245,000	15.7	14.3	9.8
Mahoning.....	301,000	39.5	38.2	3.4	WISCONSIN				
Stark.....	356,000	41.5	35.9	15.6	Milwaukee SMSA.....	1,275,000	³ 264.2	³ 256.8	2.9
Summit.....	545,000	79.7	76.3	4.5	Milwaukee County.....	1,044,000	219.5	210.3	4.4
OKLAHOMA					Ozaukee County.....	43,000	7.2	6.9	4.3
Oklahoma County.....	487,000	59.0	47.9	23.2	Waukesha County.....	188,000	(NA)	(NA)	(NA)
Tulsa County.....	360,000	47.8	41.0	16.6					

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, New Jersey, the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting.

⁴Massachusetts State Economic Area "C."

⁵Rhode Island State Economic Area "A."

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1967
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	4th quarter, 1967 (thousand dollars)	12-month periods			4th quarter 1967 (thousand dollars)	12-month periods		
		Year ended Dec. 1967 (thousand dollars)	Percent change from--			Year ended Dec. 1967 (thousand dollars)	Percent change from--	
			Year ended Sept. 1967	Year ended Dec. 1966			Year ended Sept. 1967	Year ended Dec. 1966
Alabama.....	44,037	172,028	0.7	2.0	25,018	99,422	1.0	4.6
Alaska.....	-	-	-	-	2,300	7,362	4.6	8.2
Arizona.....	24,475	103,514	-1.0	2.4	12,632	51,694	0.1	4.0
Arkansas.....	22,528	89,941	0.9	3.6	16,609	64,609	0.4	3.9
California.....	345,250	1,147,251	7.9	9.5	149,650	562,413	1.2	4.0
Colorado.....	28,328	101,465	1.0	-2.2	12,625	50,918	0.1	-7.2
Connecticut.....	43,548	151,576	2.4	6.0	19,254	69,174	5.3	11.0
Delaware.....	-	-	-	-	4,016	16,622	1.2	7.4
District of Columbia ¹	11,255	44,439	0.2	2.8	3,937	15,974	4.1	17.1
Florida.....	68,678	309,714	1.9	5.3	43,541	182,611	1.4	5.9
Georgia.....	65,802	254,349	3.0	8.7	31,774	126,543	2.1	6.4
Hawaii.....	28,038	107,693	2.6	8.1	3,600	14,082	2.1	10.9
Idaho.....	8,816	33,513	1.5	2.7	5,272	20,018	1.4	4.9
Illinois.....	217,395	763,578	6.4	10.2	59,937	205,846	7.0	11.2
Indiana.....	72,154	311,162	1.8	5.8	33,716	132,913	1.1	3.5
Iowa.....	35,822	124,773	8.8	7.4	24,191	89,825	4.4	24.3
Kansas.....	30,370	118,522	0.9	1.0	13,104	52,980	0.6	3.7
Kentucky.....	36,192	139,476	2.4	4.7	23,751	89,546	1.7	6.5
Louisiana.....	37,286	147,225	0.5	1.6	23,479	91,821	1.7	5.2
Maine.....	15,334	57,068	3.1	6.3	7,343	29,228	1.0	2.8
Maryland.....	35,008	139,407	2.1	5.0	23,988	94,298	2.0	7.4
Massachusetts.....	248,810	241,542	26.1	(2)	31,152	115,769	-0.4	0.4
Michigan.....	175,060	685,975	0.9	4.1	49,850	195,479	1.5	2.2
Minnesota.....	-	-	-	-	26,869	98,338	5.2	13.8
Mississippi.....	32,449	128,833	-0.4	1.6	18,003	69,571	-0.2	6.5
Missouri.....	66,765	263,297	1.3	6.1	26,212	99,415	1.1	2.6
Montana.....	-	-	-	-	6,072	22,879	2.3	4.5
Nebraska.....	317,173	(3)	(3)	(3)	13,322	51,691	-0.1	5.6
Nevada.....	9,423	27,012	14.0	13.6	4,722	18,197	1.4	3.7
New Hampshire.....	-	-	-	-	5,349	19,354	3.2	7.7
New Jersey.....	458,100	4218,004	42.9	(4)	37,891	150,351	0.6	1.9
New Mexico.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York.....	159,917	615,237	2.2	6.4	70,065	281,693	1.8	2.0
North Carolina.....	54,358	205,461	1.1	3.6	35,940	143,521	1.1	5.1
North Dakota.....	9,003	28,211	9.2	21.4	5,467	15,523	3.1	-1.0
Ohio.....	133,809	412,338	10.0	13.6	72,088	276,494	0.3	4.5
Oklahoma.....	19,558	79,642	-2.5	-6.1	19,693	78,496	1.4	3.5
Oregon.....	-	-	-	-	14,886	53,543	4.6	6.9
Pennsylvania.....	159,032	646,611	1.2	4.4	74,148	280,714	-0.1	1.0
Rhode Island.....	16,417	57,622	9.0	21.7	5,391	21,032	0.6	1.5
South Carolina.....	29,359	116,655	1.5	4.9	18,265	73,079	1.6	5.8
South Dakota.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tennessee.....	50,852	195,048	1.9	5.2	29,117	112,576	1.7	7.7
Texas.....	69,936	265,305	2.2	8.6	65,734	261,083	1.2	5.4
Utah.....	15,310	57,154	1.5	2.5	7,071	27,786	2.3	5.5
Vermont.....	-	-	-	-	3,313	11,745	5.3	8.4
Virginia.....	532,631	5128,481	57.1	(5)	34,302	125,758	3.3	5.4
Washington.....	115,017	426,105	1.5	3.4	31,087	113,354	6.6	21.3
West Virginia.....	36,126	134,790	3.0	7.1	11,915	43,284	1.4	0.9
Wisconsin.....	25,575	106,189	0.8	13.1	28,276	110,993	0.7	10.7
Wyoming.....	6,633	21,705	10.5	24.3	4,010	12,811	0.7	2.5

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. Z Less than 0.05 percent. NA Not available. ¹The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State

Table 3.—COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1967
AND PRIOR PERIODS-Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter, 1967 (thousand dollars)	12-month periods			4th quarter, 1967 (thousand dollars)	12-month periods		
		Year ended Dec. 1967 (thousand dollars)	Percent change from--			Year ended Dec. 1967 (thousand dollars)	Percent change from--	
			Year ended Sept. 1967	Year ended Dec. 1966			Year ended Sept. 1967	Year ended Dec. 1966
Alabama.....	618,314	639,479	1.7	10.2	14,575	18,860	106.1	108.2
Alaska.....	6,868	23,038	1.6	8.1	371	4,179	1.1	11.2
Arizona.....	4,923	28,458	1.8	16.1	2,759	17,301	1.6	10.3
Arkansas.....	5,418	30,804	-8.8	-19.3	3,549	29,538	9.5	15.0
California.....	142,865	634,174	26.3	39.6	16,674	218,146	2.2	11.1
Colorado.....	21,545	84,668	2.5	13.2	3,290	22,458	0.8	3.5
Connecticut.....	-	-	-	-	6,785	29,768	0.9	3.7
Delaware.....	12,493	50,734	0.9	-2.8	2,180	9,011	1.3	4.6
District of Columbia ¹	13,399	55,483	5.8	33.1	386	4,528	-	-44.7
Florida.....	-	-	-	-	8,689	113,830	2.4	6.6
Georgia.....	24,038	103,699	3.4	13.2	3,220	29,294	4.0	1.3
Hawaii.....	17,000	66,993	4.4	23.0	-	-	-	-
Idaho.....	5,175	26,673	1.4	15.2	1,722	13,369	1.0	1.3
Illinois.....	-	-	-	-	33,262	160,181	3.3	13.6
Indiana.....	40,781	166,169	1.3	7.9	1,451	51,086	1.2	3.6
Iowa.....	22,019	99,636	-8.1	-26.4	3,918	67,217	0.9	4.3
Kansas.....	11,680	71,179	-4.9	-31.1	3,174	30,827	-0.4	2.0
Kentucky.....	23,435	83,656	3.3	11.9	997	16,482	1.0	-4.0
Louisiana.....	7,963	38,072	2.4	15.3	3,423	18,712	8.6	-8.1
Maine.....	-	-	-	-	2,276	12,732	7.7	0.1
Maryland.....	70,903	213,646	13.0	22.9	1,342	26,903	0.3	4.8
Massachusetts.....	72,525	262,770	-4.3	-6.2	15,050	34,819	-10.4	-6.0
Michigan.....	752,313	(7)	(7)	(7)	13,737	98,912	6.3	15.4
Minnesota.....	62,674	250,453	1.5	8.9	11,428	57,107	0.9	5.1
Mississippi.....	1,301	10,457	-0.1	8.0	7,083	11,356	2.7	3.4
Missouri.....	621,082	6118,502	0.8	1.8	11,737	59,783	1.4	4.8
Montana.....	6,576	26,047	4.3	12.0	950	6,493	-	3.4
Nebraska.....	-	-	-	-	3,617	11,807	10.2	41.9
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	22	2,590	(Z)	7.8	688	10,983	-0.1	-0.2
New Jersey.....	3,127	10,596	2.3	31.1	17,099	99,888	0.8	2.5
New Mexico.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New York.....	323,189	1,609,608	1.6	9.5	77,951	8223,854	0.1	-4.0
North Carolina.....	46,112	198,945	2.6	11.1	1,853	45,497	-0.3	4.6
North Dakota.....	61,137	615,524	-1.0	24.1	443	11,863	-0.1	12.8
Ohio.....	-	-	-	-	10,352	129,104	-0.2	3.3
Oklahoma.....	(NA)	(NA)	(NA)	(NA)	5,698	51,356	-1.4	-2.1
Oregon.....	42,245	145,945	3.7	-2.2	9,473	36,804	1.2	-7.2
Pennsylvania.....	-	-	-	-	7,490	113,058	-1.3	-1.7
Rhode Island.....	-	-	-	-	778	11,985	-0.8	1.5
South Carolina.....	16,697	67,482	2.6	14.0	4,953	10,293	-4.5	20.1
South Dakota.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
Tennessee.....	199	8,990	0.2	10.1	3,487	45,494	2.9	5.9
Texas.....	-	-	-	-	7,490	129,716	-0.4	3.6
Utah.....	8,319	41,369	0.8	2.8	981	8,882	-10.7	-8.5
Vermont.....	7,845	27,928	5.7	14.2	621	8,592	-4.8	-16.6
Virginia.....	49,501	194,160	2.0	9.0	3,078	52,034	0.1	-0.3
Washington.....	-	-	-	-	2,975	39,262	-0.7	6.2
West Virginia.....	5,463	27,766	-2.1	9.0	1,904	24,211	2.4	2.4
Wisconsin.....	83,445	407,941	1.6	20.1	14,202	60,694	(Z)	3.0
Wyoming.....	-	-	-	-	1,702	8,536	3.4	24.8

governments. However, these amounts are included as local rather than State tax revenue in table 1.

April 1, 1966.

³New tax effective June 1, 1967.⁴New tax effective July 1, 1966.⁵New tax effective September

State presentation.

⁶Corporation income taxes tabulated with individual income taxes; allocation not available for individual⁸Data shown incorporate some adjustments of amounts

previously reported.